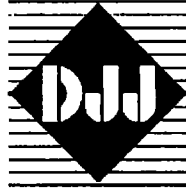


NOV 13 '07

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SURFACE TRANSPORTATION BOARD



November 13, 2007

Mr. Vernon Williams
Recordations Unit
Surface Transportation Board
1925 K Street, N.W., Suite 715
Washington, DC 20423-0006

Dear Mr. Williams:

Please find attached, one (1) copy of the Memorandum of Assignment and Assumption Agreement of Lease dated October 30, 2007 between the following parties:

Assignee: Wells Fargo Equipment Finance, Inc.
733 Marquette Avenue, Suite 700
Minneapolis, MN 55402

Assignor: The David J. Joseph Company
300 Pike Street
Cincinnati, OH 45202

Please see Schedule 1 attached hereto for the equipment, (150) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Assignment and Assumption Agreement of Lease dated October 30, 2007 related to one hundred fifty (150) railcars bearing reporting marks: COGX 1 – 150, inclusive.

Please file this as a secondary document under Recordation Number 27226-A as it relates to documents previously filed with the Surface Transportation Board under Recordation Number 27226. The filing fee in the amount of \$35.00 can be charged to our account.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6062.

Sincerely,

Julie Woodard
Documentation Coordinator

Enclosures

NOV 13 07

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**MEMORANDUM OF
ASSIGNMENT AND ASSUMPTION AGREEMENT OF LEASE**

SURFACE TRANSPORTATION BOARD

This Memorandum of Assignment and Assumption Agreement of Lease ("Memorandum of Assignment Agreement") made and entered into as of October 30, 2007 by and between **THE DAVID J. JOSEPH COMPANY**, a Delaware Corporation ("Assignor") and **WELLS FARGO EQUIPMENT FINANCE, INC.**, a Minnesota corporation ("Assignee").

WITNESSETH:

1. Assignor has agreed to assign to Assignee that certain Railroad Master Equipment Lease dated December 29, 2006 and Schedule No. 001 dated July 10, 2007, between Assignor, as Lessor, and CSX Transportation, Inc. for one hundred fifty (150) railcars bearing the railroad reporting markings set forth on Schedule I.
2. This Memorandum of Assignment Agreement shall be effective as of the date first set forth below and shall be subject to the Lease Term, as defined in the Lease.

THE REMAINDER OF THIS PAGE PURPOSELY LEFT BLANK

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum of Assignment Agreement to be executed and delivered by their duly authorized representatives as of the date set forth above, and shall be effective as of the Closing Date specified in Purchase and Sale Agreement by and between Assignor and Assignee.


THE DAVID J. JOSEPH COMPANY

By: 

Name: James H. Goetz

Title: Executive VP & CFO

WELLS FARGO EQUIPMENT FINANCE, INC.

By: 

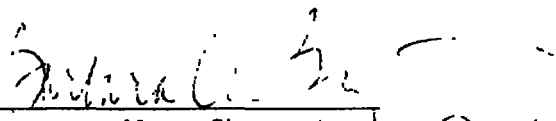
Name: Reginald Baragona

Title: AVP

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

On this 30th day of October, 2007, before me the subscriber, Barbara A. Brzezicki, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named James H. Goetz, to me personally known, who stated and acknowledged that he is the Executive Vice President and Chief Financial Officer of The David J Joseph Company, a Delaware corporation, and duly authorized by authority of the Board of Directors or By-laws of said corporation in his capacity as such officer to execute and acknowledge this document for and in the name and on behalf of said corporation and further stated and acknowledged that he has so signed, executed and delivered this document as the free and voluntary act and deed of said corporation, for the consideration, uses and purposes therein mentioned and set forth and desired that the same might be recorded as such.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this 30th day of October, 2007.


(Notary Signature)

My commission expires:

12 21 11



BARBARA A. BRZEZICKI
Notary Public, State of Ohio
My Commission Expires 02-28-11

STATE OF MINNESOTA)
) SS:
COUNTY OF HENNEPIN)

On this 6 day of NOV, 2007, before me the subscriber, NICHELE E. LARSON, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named JACQUELINE BARRAGAN, to me personally known, who stated and acknowledged that he/she is the AVP of Wells Fargo Equipment Finance, Inc., a Minnesota corporation, and duly authorized by authority of the Board of Directors or By-laws of said corporation in his/her capacity as such officer to execute and acknowledge this document for and in the name and on behalf of said corporation and further stated and acknowledged that he/she has so signed, executed and delivered this document as the free and voluntary act and deed of said corporation, for the consideration, uses and purposes therein mentioned and set forth and desired that the same might be recorded as such.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this 6 day of NOV, 2007.

Nichelle E. Larson
(Notary Signature)

My commission expires:

11/31/2010



SCHEDULE I
TO
MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT OF LEASE
CARS

One hundred fifty (150) railcars bearing reporting marks:

COGX 1- COGX 150, inclusive

LEASE: Railroad Master Equipment Lease dated December 29, 2006 and Schedule No. 001 to Railroad Master Equipment Lease dated July 10, 2007 by and between The David J. Joseph Company and CSX Transportation, Inc.